

How to read an active duty Marine Corps Leave and Earning Statement

Your pay is your responsibility.

This is a guide to help you understand your Leave and Earnings Statement (LES). The LES is a comprehensive statement of a member's leave and earnings showing your entitlements, deductions, allotments (fields not used for Reserve and National Guard members), leave information, tax withholding information, and Thrift Savings Plan (TSP) information. Your most recent LES can be found 24 hours a day on **myPay**.

If members receive Career Sea Pay, the Sea Service Counter will still be displayed in the remark portion of the LES. The LES remains one page in length.

Verify and keep your LES each month. If your pay varies significantly and you don't understand why, or if you have any questions after reading this publication, consult with your disbursing/finance office.

MARINE CORPS TOTAL FORCE LEAVE AND EARNINGS STATEMENT																																															
A ID DIST RVC INFO		1 NAME (LAST, FIRST, MI)				2 SSN		3 RANK		4 SERV		5 PLT CODE		6 DATE PREP		7 PRD COVERED		8 FEBD		9 YRS		10 EAS		11 ECC		12 MCC																					
B FORCAST AMOUNTS		13 DATE		AMOUNT		14 DATE		AMOUNT		C SPLIT PAY		15 START DATE		16 AMOUNT		17 BALANCE		18 POE		D DIRECT DEPOSIT/EFT/ADDRESS																											
E LEAVE INFORMATION														F AVIATION PAY INFORMATION																																	
19 LV BF INFORMATION		20 EARNED		21 USED		22 EXCESS		23 BAL		24 MAX		25 ACCRUAL		26 LOST		27 SOLD AS OF		28 CBT LV		29 OFFICER		30 AVIATOR		31 ACCUM OP		32 OP FLY TIME		33 OP FLY GATE																			
G GOVERNMENT														H RIGHTS OF MARINES INDEBTED TO THE																																	
33 STATE TAX														34 FEDERAL TAX														35 FICA (SOCIAL SECURITY TAX)																			
STATE CODE EXEMPTIONS WAGES THIS PRD WAGES YTD STATE TAX YTD														EXEMPTIONS WAGES THIS PRD WAGES YTD FED TAX YTD														SSEC WAGES THIS PRD SSEC WAGES YTD SSEC TAX YTD MEDICARE WAGES THIS PRD MEDICARE WAGES YTD MEDICARE TAX YTD																			
I INFO														J ADDITIONAL BAH INFORMATION														K EDUCATION DEDUCTION										L ADMIN									
36		37 BAH ZIP		38		39		40		41		42		43 DATE		TOTAL CAREER SEA SVC		44 TYPE		45 MONTHLY AMT		46 TOTAL		47 PAY STATUS		48		49																			
M RESERVE DRILL INFORMATION														N RESERVE RETIREMENT INFORMATION																																	
48 PAY														49 CRA DATE GROUP														50																			
REG 52		REG 53		REG 54		ADD 55		ADD 56		BF 57		ACDU 58		DRILL 59		OTHER 60		MBR 61		END BAL 62		TOTAL 63		TOTAL 64		50		51																			
DSSN		FYTD		ANNYTD		FYTD		ANNYTD		ANNYTD		THIS PRD		THIS PRD		THIS PRD		THIS PRD		ANNYTD		SAT YRS		RET PTS		RESERVE ECC																					
O REMARKS																																															
<div>DFAS-KC 722039 (REV 2-9)</div> <div>WWW.DFAS.MIL</div> <div>EFT INFO-DFAS-KC 1-800-449-3327</div>																																															

Fields 1 - 9 contain the identification portion of the LES.

- **Field 1 NAME.** The member's name in last, first, middle initial format.
- **Field 2 SOC. SEC. NO.** The member's Social Security Number.
- **Field 3 GRADE.** The member's current pay grade.
- **Field 4 PAY DATE.** The date the member entered active duty for pay purposes in YYMMDD format. This is synonymous with the Pay Entry Base Date (PEBD). Field 5 YRS SVC. In two digits, the actual years of creditable service.
- **Field 6 ETS.** The Expiration Term of Service in YYMMDD format. This is synonymous with the Expiration of Active Obligated Service (EAOS).
- **Field 7 BRANCH.** The branch of service, i.e., Navy, Army, Air Force.
- **Field 8 ADSN/DSSN.** The Disbursing Station Symbol Number used to identify each disbursing/finance office.
- **Field 9 PERIOD COVERED.** This is the period covered by the individual LES. Normally it will be for one calendar month. If this is a separation LES, the separation date will appear in this field.

Fields 10 through 24 contain the entitlements, deductions, allotments, their respective totals, a mathematical summary portion, date initially entered military service, and retirement plan.

- **Field 10 ENTITLEMENTS.** In columnar style the names of the entitlements and allowances being paid. Space is allocated for fifteen entitlements and/or allowances. If more than fifteen are present the overflow will be printed in the remarks block. Any retroactive entitlements and/or allowances will be added to like entitlements and/or allowances.
- **Field 11 DEDUCTIONS.** The description of the deductions are listed in columnar style. This includes items such as taxes, SGLI, Mid-month pay and dependent dental plan. Space is allocated for fifteen deductions. If more than fifteen are present the overflow will be printed in the remarks block. Any retroactive deductions will be added to like deductions.
- **Field 12 ALLOTMENTS.** In columnar style the type of the actual allotments being deducted. This includes discretionary and non-discretionary allotments for savings and/or checking accounts, insurance, bonds, etc. Space is allocated for fifteen allotments. If a member has more than one of the same type of allotment, the only differentiation may be that of the dollar amount.
- **Field 13 +AMT FWD.** The amount of all unpaid pay and allowances due from the prior LES.
- **Field 14 + TOT ENT.** The figure from Field 20 that is the total of all entitlements and/or allowances listed.
- **Field 15 -TOT DED.** The figure from Field 21 that is the total of all deductions.
- **Field 16 -TOT ALMT.** The figure from Field 22 that is the total of all allotments.
- **Field 17 = NET AMT.** The dollar value of all unpaid pay and allowances, plus total entitlements and/or allowances, minus deductions and allotments due on the current LES. Field 18 - CR FWD. The dollar value of all unpaid pay and allowances due to reflect on the next LES as the +AMT FWD.
- **Field 19 - EOM PAY.** The actual amount of the payment to be paid to the member on End-of-Month payday.
- **Fields 20 - 22 TOTAL.** The total amounts for the entitlements and/or allowances, deductions and allotments respectively.
- **Field 23 DIEMS.** Date initially entered military service: This date is used SOLELY to indicate which retirement plan a member is under. For those members with a DIEMS date prior to September 8, 1980, they are under the FINAL PAY retirement plan. For those members with a DIEMS date of September 8, 1980 through July 31, 1986, they are under the HIGH-3 retirement plan. For those members with a DIEMS date of August 1, 1986 or later, they were initially under the REDUX retirement plan. This was changed by law in October 2000, when they were placed under the HIGH-3 plan, with the OPTION to return to the REDUX plan. In consideration of making this election, they become entitled to a \$30,000 Career Service Bonus. The data in this block comes from PERSCOM. DFAS is not responsible for the accuracy of this data. If a member feels that the DIEMS date shown in this block is erroneous, they must see their local servicing Personnel Office for corrective action.
- **Field 24 RET PLAN.** Type of retirement plan, i.e. Final Pay, High 3, REDUX; or CHOICE (CHOICE reflects members who have less than 15 years service and have not elected to go with REDUX or stay with their current retirement plan).

Fields 25 through 32 contain leave information.

- **Field 25 BF BAL.** The brought forward leave balance. Balance may be at the beginning of the fiscal year, or when active duty began, or the day after the member was paid Lump Sum Leave (LSL).
- **Field 26 ERND.** The cumulative amount of leave earned in the current fiscal year or current term of enlistment if the member reenlisted/extended since the beginning of the fiscal year. Normally increases by 2.5 days each month.
- **Field 27 USED.** The cumulative amount of leave used in the current fiscal year or current term of enlistment if member reenlisted/extended since the beginning of the fiscal year.
- **Field 28 CR BAL.** The current leave balance as of the end of the period covered by the LES.

- **Field 29 ETS BAL.** The projected leave balance to the member's Expiration Term of Service (ETS).
- **Field 30 LV LOST.** The number of days of leave that has been lost.
- **Field 31 LV PAID.** The number of days of leave paid to date.
- **Field 32 USE/LOSE.** The projected number of days of leave that will be lost if not taken in the current fiscal year on a monthly basis. The number of days of leave in this block will decrease with any leave usage.

Fields 33 through 38 contain Federal Tax withholding information.

- **Field 33 WAGE PERIOD.** The amount of money earned this LES period that is subject to Federal Income Tax Withholding (FITW).
- **Field 34 WAGE YTD.** The money earned year-to-date that is subject to FITW. Field 35 M/S. The marital status used to compute the FITW.
- **Field 36 EX.** The number of exemptions used to compute the FITW.
- **Field 37 ADD'L TAX.** The member specified additional dollar amount to be withheld in addition to the amount computed by the Marital Status and Exemptions.
- **Field 38 TAX YTD.** The cumulative total of FITW withheld throughout the calendar year.

Fields 39 through 43 contain Federal Insurance Contributions Act (FICA) information.

- **Field 39 WAGE PERIOD.** The amount of money earned this LES period that is subject to FICA.
- **Field 40 SOC WAGE YTD.** The wages earned year-to-date that are subject to FICA.
- **Field 41 SOC TAX YTD.** Cumulative total of FICA withheld throughout the calendar year.
- **Field 42 MED WAGE YTD.** The wages earned year-to-date that are subject to Medicare.
- **Field 43 MED TAX YTD.** Cumulative total of Medicare taxes paid year-to-date.

Fields 44 through 49 contain State Tax information.

- **Field 44 ST.** The two digit postal abbreviation for the state the member elected.
- **Field 45 WAGE PERIOD.** The amount of money earned this LES period that is subject to State Income Tax Withholding (SITW).
- **Field 46 WAGE YTD.** The money earned year-to-date that is subject to SITW. Field 47 M/S. The marital status used to compute the SITW.
- **Field 48 EX.** The number of exemptions used to compute the SITW.
- **Field 49 TAX YTD.** The cumulative total of SITW withheld throughout the calendar year.

Fields 50 through 62 contain additional Pay Data.

- **Field 50 BAQ TYPE.** The type of Basic Allowance for Quarters being paid.
- **Field 51 BAQ DEPN.** A code that indicates the type of dependent. A - Spouse C - Child D - Parent G - Grandfathered I - Member married to member/own right K - Ward of the court L - Parents in Law R - Own right S - Student (age 21-22) T - Handicapped child over age 21 W - Member married to member, child under 21
- **Field 52 VHA ZIP.** The zip code used in the computation of Variable Housing Allowance (VHA) if entitlement exists.
- **Field 53 RENT AMT.** The amount of rent paid for housing if applicable.
- **Field 54 SHARE.** The number of people with which the member shares housing costs.
- **Field 55 STAT.** The VHA status; i.e., accompanied or unaccompanied.
- **Field 56 JFTR.** The Joint Federal Travel Regulation (JFTR) code based on the location of the member for Cost of Living Allowance (COLA) purposes.
- **Field 57 DEPNS.** The number of dependents the member has for VHA purposes.
- **Field 58 2D JFTR.** The JFTR code based on the location of the member's dependents for COLA purposes.
- **Field 59 BAS TYPE.** An alpha code that indicates the type of Basic Allowance for Subsistence (BAS) the member is receiving, if applicable. This field will be blank for officers.
 - B - Separate Rations
 - C - TDY/PCS/Proceed Time
 - H - Rations-in-kind not available
 - K - Rations under emergency conditions
- **Field 60 CHARITY YTD.** The cumulative amount of charitable contributions for the calendar year.
- **Field 61 TPC.** This field is not used by the active component of any branch of service.
- **Field 62 PACIDN.** The activity Unit Identification Code (UIC). This field is currently used by Army only.

Fields 63 through 75 contain Thrift Savings Plan (TSP) information/data.

- **Field 63 BASE PAY RATE.** The percentage of base pay elected for TSP contributions.
- **Field 64 BASE PAY CURRENT.** Reserved for future use.

- **Field 65 SPECIAL PAY RATE.** The percentage of Specialty Pay elected for TSP contribution.
- **Field 66 SPECIAL PAY CURRENT.** Reserved for future use.
- **Field 67 INCENTIVE PAY RATE.** Percentage of Incentive Pay elected for TSP contribution.
- **Field 68 INCENTIVE PAY CURRENT.** Reserved for future use.
- **Field 69 BONUS PAY RATE.** The percentage of Bonus Pay elected towards TSP contribution.
- **Field 70 BONUS PAY CURRENT.** Reserved for future use.
- **Field 71** Reserved for future use.
- **Field 72 TSP YTD DEDUCTION (TSP YEAR TO DATE DEDUCTION):** Dollar amount of TSP contributions deducted for the year.
- **Field 73 DEFERRED:** Total dollar amount of TSP contributions that are deferred for tax purposes.
- **Field 74 EXEMPT:** Dollar amount of TSP contributions that are reported as tax exempt to the Internal Revenue Service (IRS).
- **Field 75** Reserved for future use
- **Field 76 REMARKS.** This area is used to provide you with general notices from varying levels of command, as well as the literal explanation of starts, stops, and changes to pay items in the entries within the "ENTITLEMENTS", "DEDUCTIONS", and "ALLOTMENTS" fields.
- **Field 77 YTD ENTITLE.** The cumulative total of all entitlements for the calendar year. **Field 78 YTD DEDUCT.** The cumulative total of all deductions for the calendar year.